



BOARD OF DIRECTORS

RESOLUTION
REGARDING AMENDMENT
of the
CORPORATION'S 403(b) THRIFT PLAN
[Resolution # 2002-003]

WHEREAS the Board of Directors ("Board") of the Legal Services Corporation established a 403(b) Thrift Plan called the "403(b) Thrift Plan for Employees of the Legal Services Corporation" ("the Plan") effective December, 1988 to provide retirement benefits for LSC employees;

WHEREAS LSC adopted Diversified Investment Advisors' prototype 403 (b) thrift plan that became effective on April 1, 2001 and Mutual of America continues to administer the retirement accounts of some LSC employees pursuant to the terms of Mutual of America's prototype plan;

WHEREAS the Community Renewal Tax Relief Act, enacted in the year 2000 and effective commencing in the year 2001, requires that the Mutual of America prototype plan be amended as set out in the hereto appended one page *Amendment*; and

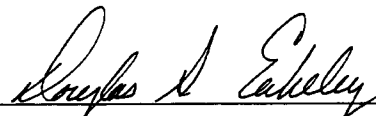
WHEREAS, under the Plan, the Board has the right to amend the Plan;

NOW, THEREFORE, BE IT RESOLVED THAT:

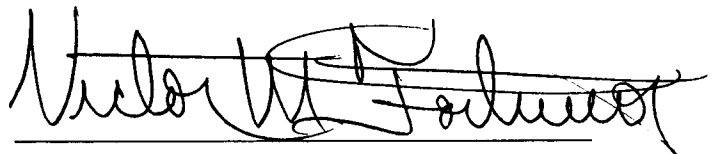
1. The hereto appended one-page *Amendment* is hereby adopted to be effective December 31, 2001;

2. The appropriate officers and agents of LSC are hereby authorized and directed to take such further action as may be necessary, appropriate or advisable to effectuate this resolution.

**Adopted by the Board of Directors
on January 19, 2002**



Douglas S. Eakeley, Chair
Board of Directors



Victor M. Fortuno
Vice President for Legal Affairs
General Counsel & Corporate Secretary

**AMENDMENT TO THE
403(b) THRIFT PLAN OF**

Legal Services Corporation

In accordance with the provisions of Section 12.1 of the Plan, the Employer hereby amends its 403(b) Thrift Plan as follows, effective for all Plan Years and Limitation Years beginning after 2000, and for any earlier Plan Year or Limitation Year beginning after 1997 for which this Plan was operated in accordance with the Community Renewal Tax Relief Act of 2000:

1. The reference to "Sections 125, 402(e)(3), 402(h) or 403(b) of the Code" in the first Clause (a) of Plan Section 1.4 is amended to read "Sections 125, 132(f), 402(e)(3), 402(h) or 403(b) of the Code".
2. The reference to "Sections 125, 402(e)(3), 402(h) and 403(b) of the Code" in the second Clause (a) of Plan Section 2.6 is amended to read "Sections 125, 132(f), 402(e)(3), 402(h) and 403(b) of the Code".
3. The following final paragraph is added to Plan Section 5.9(b):

"Compensation also includes Employer contributions made pursuant to a salary reduction agreement that are not includible in the gross income of the Participant under Section 132(f) of the Code."

For: Legal Services Corporation.

By: _____
 (AUTHORIZED OFFICER)

Title: _____

Date: _____